

**AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph for the abstract now appearing in the currently filed specification:

-- Wire winding is performed while a guide member is regulating a winding position of a regular-square wire (for example, while moving the wire member in an axial direction in accordance with the number of winding (turns) of the rectangular cross section wire member) such that a side surface of the regular-square wire already wound on an outer periphery of a cylindrical part of a bobbin closely adheres to a side surface of the regular-square wire about to be wound. Thus, it is possible to form a coil having an excellent characteristic by winding the regular-square wire on the without making a gap.--